

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Volume No. 341

July 2003

REMINDER OF ORDER OF BUSINESS

July

- 1 On or before this date the county treasurer shall certify a list of real estate delinquencies for tax sale. (IC 6-1.1-24-1)

On or before July 1 of each year, each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district. (IC 6-1.1-3-17)

- 2 On or before this date, the county auditor should receive County Form 144 from officers, boards, commissioners and agencies AStatement of Salaries and Wages Proposed to be Paid Officers and Employees.≡ (IC 36-2-5-4) The county auditor shall present these forms to the county executive at its July meeting. The county executive shall review and make its recommendations. Before August 20 the county executive shall present County Form 144 and its recommendations to the county fiscal body.

- 4 Legal Holiday - Independence Day (IC 1-1-9-1)

- 14 On or before this date make distribution of Dog Fund apportionment from Auditor of State - second Monday. (IC 15-5-9-11)

Distribute congressional interest to school corporations - second Monday. (IC 21-1-1-54)

- 15 In those counties participating in Public Employees= Retirement Fund, last day to make pension report and payment for the second quarter of 2003 to the Public Employees= Retirement Fund.

- 20 Last day to report and make payment of balance of State and County Income Tax withheld in the month of June to Indiana Department of Revenue.

- 31 Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division.

Last day for county treasurer to mail demand notices to delinquent personal property taxpayers. (IC 6-1.1-23-1)

August

- 1 First day annual tax sale can be held. (IC 6-1.1-24-2(a)(9))

- 6 Last date for county officers and department heads to file the respective budget estimates with county auditor - Wednesday following first Monday in August. (IC 36-2-5-9)

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REMINDER OF ORDER OF BUSINESS
(Continued)

- 13, 14,
- 15 County Treasurer=s Annual Conference – Radisson, Merrillville, Indiana.
- 19 Last date for board of commissioners to review AStatements for Salaries and Wages Proposed to be Paid Officers and Employees≡ and to make its recommendations to the county council. (IC 36-2-5-4(b))
- 20 Last day to report and make payment of State and County Income Tax Withheld in the month of July to Indiana Department of Revenue.
- 31 Last date for first publication of county budget (10 days prior to public hearing). (IC 6-1.1-17-3)

September

- 1 Legal Holiday - Labor Day. (IC 1-1-9-1)
- 7 Last date for second publication of county budget (7 days after the first publication and at least 3 days before public hearing). (IC 5-3-1-2)
- 10 Last date for budget public hearing (10 days prior to adoption). (IC 6-1.1-17-5(a))
- 19-20 Last date to comply with provisions of IC 36-2-5-11, AEach ordinance shall be read on at least two separate days before it=s final adoption.≡
- Last date for taxing officials to file copies of budgets and tax levy with county auditor for presentation to County Tax Adjustment Board. (IC 6-1.1-17-5(d))
- 20 Last date county council may meet to determine budgets and tax rates. (IC 6-1.1-17-5(a)(3))
- Last day to report and make payment of State and County Income Tax withheld in the month of August to Indiana Department of Revenue.
- 22 First meeting of County Tax Adjustment Board, if applicable. (IC 6-1.1-29-4) (On September 22 or on first business day after, if September 22 is not a business day.)

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SALES DISCLOSURE FEE AND FUND (IC 6-1.1-5.5)

A Buyer and Seller must file a Sales Disclosure Form with any conveyance document (conveyance document is defined at IC 6-1.1-5.5-2). The Sales Disclosure Form is to be prescribed by the Department of Local Government Finance.

IC 6-1.1-5.5-4 requires a person filing a sales disclosure form shall pay a fee of five dollars (\$5) to the County Auditor. A buyer and seller may agree to file jointly, and if so there will be only one sales disclosure form. If they don't agree, then a form must be filed by each party separately. Based on this it would appear that five dollars (\$5) should be charged for each form filed, not each person filing. No change is to be made if the transaction is Exempt from filing the Disclosure of Sales Information Form.

The finalized version of the prescribed form was not designed to incorporate a receipt, therefore you will need to account for these fees in the following manner:

1. The County Auditor must issue a receipt for each form filed. We would recommend the use of General Receipt Form No. 352 instead of issuing a quietus for each form filed. At the end of each business day one quietus would be written for the entire day's collection and posted in total to the Auditor's Fee Book County Form No. 1. (This will result in the funds ledger being posted daily and also fulfill the statutory requirements to deposit within the next business day. It also should cut down on the traffic between the treasurer and auditors office since you will not be issuing a quietus for each form filed, which would require the person to go to the County Treasurer's office to complete the quietus transaction.)
2. Of the five dollar (\$5) fee the county will retain eighty percent (80%), or four dollars (\$4), for deposit within the Sales Disclosure Fund and the remaining twenty percent (20%), or one dollar (\$1), will be receipted to the State Assessment Training Fund. The County Auditor will semi-annually forward to the Auditor of the State the State Assessment Training Fees.

The fiscal body of each county shall establish a sales disclosure fund. Money in the sales disclosure fund may be expended only for: administration of this chapter, verification of the information contained on a sales disclosure form, training of assessing officials, or purchasing computer software or hardware for a property record system. The county fiscal body shall appropriate the money in the sales disclosure fund based on requests by assessing officials in the county.

CORONERS TRAINING AND CONTINUING EDUCATION FEE (IC 16-37-1-9)

This law establishes a nonreverting state coroners training and continuing education fund and requires that if the local department of health is charging a fee for a Certificate of Death [under IC 16-20-1-27(a)], a one dollar (\$1.00) coroners education fee must be added to this rate. The local health department shall deposit this fee with the county auditor within thirty (30) days of collection. The County Auditor is to transfer semiannually any coroners continuing education fees to the treasurer of state.

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ENHANCED ACCESS FUND (IC 5-14-3-8.3)

If your unit has the process of enhanced access, then the fiscal body (County Council) must pass an ordinance establishing an "Enhanced Access Fund". The fund is to be administered by the public agency or officer designated by the ordinance or resolution. The fees that will be charged will be contractual fees. Contracts entered into must specify that the person will:

- (1) pay the fee for enhanced access and
- (2) not engage in authorized access, alteration of records, or disclose any confidential public records.

Other fees to be deposited will include permitting a governmental entity to inspect public records by means of an electronic device. The agency may charge a reasonable fee for the inspection of public records or the public agency may waive such a fee. This should be addressed in the creating ordinance. The agency that collects funds probably would utilize a bank account for the deposit and remittance of fees. In this case, the funds collected would be reported on the report of collections and transferred to the auditor monthly. The agency that collects the fees should be issuing receipts for the funds collected. If the agency does not already have prescribed receipts, then general receipt form 352 should be utilized. The creating ordinance should specify the use of the fund as defined by statute. The enhanced access fund should be appropriated and expended for:

- (1) the replacement, improvement, and expansion of capital expenditures, and
- (2) the reimbursement of operating expenses incurred in providing enhanced access to public information.

The method for the payment of claims paid on the fund would be in the same manner as other county claims, e.g., they have to be advertised and approved by the commissioners.

ELECTRONIC MAP GENERATION FUND (IC 5-14-3-8.5)

If your county provides an electronic map service, the fees charged will be deposited to an electronic map generation fund. The fund will have to be created by ordinance and will be administered by the public agency that collects the fees. The fees charged are to be based on the units reasonable percentage of their direct cost of maintaining, upgrading, and enhancing the electronic map and for the direct cost of supplying the electronic map in the form requested by the purchaser. Fees are not to be charged for services provided for noncommercial purposes. The agency that collects the funds probably would be utilizing a bank account for the deposit and remittance of fees. In this case, the funds collected would be reported on the report of collections and transferred to the auditor monthly. The agency should be writing receipts for the funds collected. If the agency does not already have prescribes receipts, then general receipt form 352 should be utilized. The electronic map generation fund is a dedicated fund and needs appropriated for the following purposes:

- (1) the maintenance, upgrading, and enhancement of the electronic map, and
- (2) the reimbursement of expenses incurred in supplying the electronic map in the form requested by the purchaser.

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ELECTRONIC MAP GENERATION FUND (IC 5-14-3-8.5) (Continued)

The method for the payment of claims paid on the fund would be in the same manner as other county claims, e.g., they have to be advertised and approved by the commissioners.

CLERK'S RECORD PERPETUATION FUND (IC 33-19-6-1.5)

Each County clerk will establish a clerk's record perpetuation fund. The fees to be deposited will be for the transmitting of documents by facsimile machine to a person under IC 5-14-3, the document storage fees, and the late payment fees authorized for deposit in this fund. This fund is to be appropriated and expended for the preservation of records and the improvement of record keeping systems and equipment. The method for the payment of claims paid on the perpetuation fund would be in the same manner as other county claims, e.g., they have to be advertised and approved by the commissioners.

ANNUAL BIDDING OF OFFICE SUPPLIES

IC 36-2-16-16 which required the County to annually bid for office supplies was repealed in 1993. In order to determine whether formal bids are required it is necessary to look at the new Public Purchasing Law in IC 5-22.

SALARY CONTRACTS FOR COUNTY SHERIFFS (IC 36-2-13-2.5)

The sheriff, the executive, and the fiscal body **MAY** enter into a salary contract for the sheriff. If the county elects to enter into a contract with the sheriff the contract must contain:

1. A fixed amount of compensation for the sheriff in place of fee compensation.
2. Payment of the full amount of the sheriff's compensation from the county general fund in the manner that salaries of other county officials are paid.
3. Deposit by the sheriff of the sheriff's tax warrant collection fees (as described in IC 6-8.1-8-3) in the county general fund for use for any general fund purpose.
4. A procedure for financing prisoners' meals that uses one of the following methods:
 - (A) The county fiscal body (council) shall make an appropriation in the usual manner from the county general fund to the sheriff for feeding prisoners. The sheriff or the sheriff's officers, deputies, or employees **MAY NOT** make a profit from the appropriation. The sheriff **SHALL** deposit all meal allowances received under IC 36-8-10-7 in the county general fund for any general fund purpose, or
 - (B) The sheriff shall pay for feeding prisoners from meal allowances received under IC 36-8-10-7. The sheriff or the sheriff's officers, deputies, or employees **MAY NOT** make a profit from the meal allowances. After the expenses of feeding prisoners are paid, the sheriff shall deposit any unspent meal allowance money in the county general fund for use for any general fund purpose.
5. A requirement that the sheriff **SHALL** file an accounting of expenditures for feeding prisoners with the county auditor on the first Monday of January and the first Monday of July of each year.

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SALARY CONTRACTS FOR COUNTY SHERIFFS (IC 36-2-13-2.5) (Continued)

6. An expiration date that is not later than the date that the term of the sheriff expires.
7. Other provisions concerning the sheriff's compensation to which the sheriff, the county executive, and the fiscal body agrees.

The salary contract must be a written document containing the above provisions, it must be approved by resolution of both the executive and the fiscal body and signed by the sheriff.

COUNTY SURVEYOR'S CORNER PERPETUATION FUND

IC 36-2-7-10 states the fees to be charged by the recorder for recording deeds. The recorder will charge five (5) dollars for each deed he records, in addition to other fees charged for the "County Surveyor's Corner Perpetuation Fund."

When the recorder's monthly collection report is given to the Auditor, make sure the five-dollar per deed is set apart from other collections.

The money collected under this law must be appropriated in the regular manner, and must be used by the county surveyor for expenses incurred in the location and perpetuation of the original government survey corners and for geodetic activities under IC 32-19-4-2.

SURVEYOR'S COMPENSATION

IC 36-2-12-15 states:

- (a) If the surveyor serves as highway supervisor or county highway engineer and is compensated for that service in an amount greater than the compensation fixed under the title, then that compensation is in lieu of the compensation fixed under this title.
- (b) When fixing the compensation of county officers under this title, the county fiscal body shall fix:
 - (1) compensation for the surveyor as if he is registered under IC 25-21.5 or IC 25-31; and
 - (2) compensation for the surveyor as if he is not registered under IC 25-21.5 or IC 25-31.

The compensation fixed under subdivision (1) must be one and one-half (1 ½) times that fixed under subdivision (2). The county fiscal body shall then determine whether or not the surveyor is registered under IC 25-21.5 or IC 25-31 and shall fix his compensation in the proper amount.

(c) In addition to the compensation fixed under subsection (b), if the surveyor described and certifies the number of miles of active regulated drains in the county to the county executive, he is entitled, with the approval of the county executive to:

- (1) two dollars (\$2) per mile for each mile described and certified, if he is not registered under IC 25-21.5 or IC 25-31; or
- (2) four dollars (\$4) per mile for each mile described and certified, if he is registered under IC 25-21.5 or IC 25-31.

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SURVEYOR'S COMPENSATION (Continued)

- (d) In addition to the compensation fixed under subsections (b) and (c), the surveyor is entitled to:
- (1) two dollars (\$2) for each corner reference required under section 11 of this chapter, if he is not registered under IC 25-21.5 or IC 25-31; or
 - (2) four dollars (\$4) for each corner reference required under section 11, if he is registered under IC 25-21.5 or IC 25-31.

TITLE IV-D INCENTIVE PAYMENTS

IC 12-17-2-26 provides that Title IV-D Incentive Payments shall be distributed in equal shares to 1) the county general fund; 2) the operating budget of the prosecuting attorney; and 3) the operating budget of the circuit court clerk.

The State Board of Accounts audit position in regard to expenditures of Title IV-D Incentive Payments is as follows:

1. These funds may be expended without appropriation for any purpose for which the operating budgets of the Prosecuting Attorney and the Clerk of the Circuit Court may be properly used as long as that purpose is for Title IV-D program activities.

Based on *Plummer v. Hegel*, App. 2 Dist. 1989, 535 N.E.2d 568., this includes additional salary without county council's approval. This means the clerk nor the prosecutor needs to submit a 144 or amend the salary ordinance when additional compensation is needed for their respective operating budgets.

2. Incentive Distributions will carryover to the next year and may continue to be spent without appropriation.
3. Claims should be filed, advertised and allowed in the same manner as other county claims.

RECORD OF HOURS WORKED

IC 5-11-9-4 provides that records be maintained showing which hours were worked each day by officers and employees of the county.

This requirement can be met by preparing an endorsement on the payroll claim form showing the general work schedule and listing the specific employees who worked hours different from that general work schedule. Each elected officer or head of each department would be responsible for preparing such endorsement on the payroll claim for their office or department.

If an employee is employed by more than one (1) public agency or in more than one (1) position within that public agency, it is also essential that an accurate record of hours worked be maintained. In these instances we recommend that each department records reflect hours worked in both positions.

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PROPERTY REASSESSMENT FUND INVESTMENTS

The county treasurer shall as provided by IC 6-1.1-4-28.5 invest any money accumulated in the property reassessment fund until the money is needed to pay reassessment expenses. Any interest received from the investment of this money shall be receipted into the property reassessment fund not to the county general fund.

APPROVAL OF FORMS

The Public Accounting Law (IC 5-11-1) provides that local government units shall use accounting forms prescribed by the State Board of Accounts. This law further provides that any officer who refuses to provide such books, forms or records, fails to use them or fails to keep the accounts of his office as directed by the board commits a class C infraction and forfeits his office.

See. 8 of the IAC states:

“The State Board of Accounts may, from time to time, approve minor alterations and changes in forms prescribed as provided by law upon application by units of government or the proper officer or officers thereof showing the need therefore. Any such approval of alteration or change of prescribed forms shall apply only to the specific approval and shall not be construed as an authorization for general use.”

Approval for non-prescribed forms has been limited to forms generated by a computer software application program, otherwise the units of government must use the prescribed forms.

A request for approval for use of non-prescribed forms should be submitted to this office in letter form signed by the proper officer of officers of the governmental unit and should be accompanied by three copies of each form proposed to be used.

Forms submitted should contain sample entries posted thereon. The submitted forms should be cross referenced to the prescribed form it replaces.

Forms submitted should contain sample entries posted thereon. If the use of any form is not self-explanatory, a detailed procedure for the use of such form should be enclosed with the request for approval.

ADMINISTRATIVE RULE 12. FACSIMILE TRANSMISSION

(A) **Definitions.** For the purpose of this rule the definitions set forth in this paragraph shall apply:

(1) Cover Sheet means a descriptive initial page that accompanies an electronic facsimile transmission;

(2) Electronic Facsimile Transmission, commonly referred to as “FAX,” means a method of transmitting and receiving information in paper medium over telephone lines or other forms of electronic transmissions;

(3) Original Document means the initially prepared written document or any counterpart intended to have the same effect by the creator; and

(4) Duplicate Document means a written counterpart of the original produced by the same impression as the original or from the same matrix or by digitized electronic transmission, readable by sight, which accurately reproduces the original.

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ADMINISTRATIVE RULE 12. FACSIMILE TRANSMISSION (Continued)

(B) Filing by Electronic Facsimile Transmission. In counties where a majority of judges of the courts of record, by posted local rule, have authorized electronic facsimile filing and designated a telephone number to receive such transmissions, pleadings, motions, and other papers may be sent to the Clerk of Circuit Court by electronic facsimile transmission for filing in any case, provided:

- (1) such matter does not exceed ten (10) pages, including the cover sheet;
- (2) such matter does not require the payment of fees other than the electronic facsimile transcription fee set forth in paragraph (e) of this rule;
- (3) the sending party creates at the time of transmission a machine generated log for such transmission; and
- (4) the original document and the transmission log are maintained by the sending party for the duration of the litigation.

(C) Time of Filing. During normal, posted business hours, the time of filing shall be the time the duplicate document is produced in the office of the Clerk of the Circuit Court. Duplicate documents received at all other times shall be filed as of the next normal business day.

If the receiving FAX machine endorses its own time and date stamp upon the transmitted documents and the receiving machine produces a delivery receipt which is electronically created and transmitted to the sending party, the time of filing shall be the date and time recorded on the transmitted document by receiving FAX machine.

(D) Cover Sheet. Any document sent to the Clerk of the Circuit Court by electronic facsimile transmission shall be accompanied by a cover sheet which states the title of the document, case number, number of pages, identity and voice telephone number of the sending party and instructions for filing. The cover sheet shall contain the signature of the attorney or party, pro se, authorizing the filing.

(E) Electronic Facsimile Transmission Fee. Upon request and at an amount approved by the majority of judges of courts of record in the county, the County Board of Commissioners may adopt and electronic facsimile transmission fee not to exceed ten dollars (\$10.00) per transmission.

(F) Standards. Electronic facsimile transmission equipment used by courts and their offices under this rule shall comply with "Group III" level equipment standards established by the CCITT (Consultative Committee International Telegraph and Telephone of the International Telecommunications Union), which provides standards for operating speed and image resolution available for use over public telephone networks. Pleadings and papers file by electronic facsimile transmission shall be letter size.

[Adopted effective January 1, 1992; amended December 5, 1994, effective February 1, 1995.]

COMPENSATION – ANNUAL SALARIES – PROPER PAYMENTS

Indiana statutes require salary ordinances to be enacted annually for all elected and appointed county officials and employees. Historically, even dollar amounts such as \$20,000 are set as an annual salary for an employee. With a bi-weekly payroll period established for the unit, it becomes difficult to pay an employee the exact amount of his/her annual salary since twenty-six payrolls (in some years there are twenty-seven) will not divide evenly. Unless an odd amount is paid for the last payroll period, the employee is either over or under paid the amount established in the salary ordinance causing either an unhappy employee or an unhappy local fiscal officer.

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COMPENSATION – ANNUAL SALARIES – PROPER PAYMENTS (Continued)

It is suggested for salary ordinances enacted in 2003 and all future periods, the employee salaries be established to coincide with the customary work and pay period. (For example, instead of \$20,000 annually, adopt \$385.00 weekly or \$770.00 bi-weekly.) By using this method it will make no difference if there are 52 or 53 weekly pays or 26 or 27 bi-weekly pays.

When using this suggestion and preparing your budget, it will be imperative the proper number of pays be computed in order to not under-estimate the next year's requirements for personal services and associated fringe benefits. Keep in mind that the salary ordinance and the budget ordinance are two different statutory requirements. You should not attempt to combine the ordinances.

THE NEW GAO INDEPENDENCE STANDARD

The United States General Accounting Office (GAO) amended the auditor independence provisions of its generally accepted government auditing standards (GAGAS). Originally, the amendment was to be effective for audits beginning on or after October 1, 2002, but the GAO extended the time frame to January 1, 2003.

The GAO issued the new standard to better serve the public interest by maintaining a high degree of integrity, objectivity and independence for CPA's, and other practitioners who audit government entities and organizations receiving government funds.

Compliance with the new standard hinges on the auditor's observance of two overarching principles and seven safeguards. The two overarching principles are critical to understanding the new nonaudit service rules:

- (1) Audit organizations should not provide nonaudit services that involves performing management functions or making management decisions.
- (2) Firms should neither audit their own work nor provide nonaudit services in situations where the nonaudit services are significant or material to the subject matter of audits.

If the nonaudit service would violate either of the two overarching principles, then the firm would be required to make a choice between providing the service or performing the audit.

Personal, external, and organizational factors can impair auditor independence, but the amendment's most significant changes pertain to personal impairments relating to nonaudit service.

Under grandfathering provisions of the new standard, nonaudit services that would not have violated preexisting professional standards are exempt from the new standard if preformed prior to January 25, 2002, or initiated, agreed to or performed by June 30, 2002, and completed by June 30, 2003.

CITY AND TOWN ELECTION COSTS – APPORTIONMENT WORKSHEET

The worksheets to compute the election costs due from a city or town have been updated. We have included these updated forms in this issue.

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QUESTIONS AND ANSWERS FROM COUNTY RECORDER'S ANNUAL CONFERENCE

- Question #1:** Intent to file a mechanics lien. When does the time expire for a lien?
- Answer #1:** Many types of liens do not indicate expiration. A mechanic's lien holder must enforce a lien through the circuit court within one year of recording the statement and Notice of Intention to hold a lien. If not enforced through court, the owner may file a Certification of Lien Satisfaction any time 13 months after the date of recording the sworn statement and Notice of Intention to hold a lien.
- Question #2:** What other liens are to be treated the same as mechanics liens? – i.e. mailing duplicates and charging the mechanics lien fees, \$11.00 for the first page and mailing one duplicate to the lienee.
- Answer #2:** Engineer's, Land Surveyor's, and Architect's Liens; Corporate Employee's Liens; Common Law Lien; Lien for Meat (Food) Locker; Lien for Livestock Care and Feeding; Liens on Motor Vehicles and Equipment are a few that have these same rules.
- Question #3:** On the HB1242, would there be an allowable transfer between different fund types – i.e. postage, phone, travel - transfer to part-time, computer, etc?
- Answer #3:** You cannot transfer money between funds. However, within your General Fund budget you have appropriations for postage, phone, travel, part-time help, and computers. You can transfer appropriations between classifications and between funds within the same department.
- Question #4:** When presented by a "Notice of Lien", is this charged as a mechanics lien and notice sent out? Or is this only if it states "Mechanics Lien". Some people filing a "Notice of Lien" want this notice sent, some people don't provide for this.
- Answer #4:** Many liens are to be recorded in the same manner as Mechanic's Liens. Therefore, if the person requesting recording requests and pays for notices to be sent, you should send them even if the Notice of Intention to hold a lien does not specifically state "Mechanic's Lien".
- Question #5:** Re: UCC's. May a nonconforming fee be charged for a UCC filing that has blanks completed with tiny, tiny, much less than 10 point type?
- Answer #5:** IC 36-2-11-16.5. If you consider the UCC a document or instrument (therefore, you collect the supplemental fee) you can probably justify the nonconforming fee. It could be argued both ways.
- Question #6:** Any info on recorder term of office becoming unlimited?
- Answer #6:** No news we are aware of.
- Question #7:** If we scan ordinances into our records, do we have to keep the physical copy?
- Answer #7:** Treat it like any other instrument recorded and return it to the customer.

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QUESTIONS AND ANSWERS FROM COUNTY RECORDER'S ANNUAL CONFERENCE - (Continued)

Question #8: Sewer Liens: Can lists be filed? If so, how do we charge? Can we keep DD214 records as classified and require ID for any copies?

Answer #8: The statute allows for a list or individual instruments to record sewer liens. A list would cost \$6 for the first page, \$2 for each additional page plus any applicable cross references plus one supplemental fee. We do not know of any provision that makes a recorded DD214 "confidential". You may ask that a person request copies in writing. However, there is no authority for you to deny copies or access if identification is not shown or is not proper.

Question #9: How soon should my Auditor's Office receipt in my monthly check? Sometimes it takes them longer than I feel is necessary (2 weeks). Is it a good idea to wait the 10 days after the end of the month? (Before I give them the check)

Answer #9: The auditor's office should immediately be getting your check to the treasurer's office for deposit. They should be writing you a quietus when you turn in the Report of Collections and the check. You should not wait 10 days to get the money to the auditor. If a check bounces on you after remitting the money to the auditor, then you can adjust it the next month.

Question #10: The recorders office from time to time is asked to record official county documents (that benefit the county) and expect to record at no charge. The list of no charge recordings don't include this category. Is there something to support the no charge recording for another county office?

Answer #10: No, there is no support for this. You should charge other county offices if the document is not one the exempt recordings.

Question#11: My county council does not feel it should have to pay for recordings, saying taking money from county offices to pay county office fees "ridiculous". Does county government pay? Or not and what supports this?

Answer #11: See Answer #10.

Question #12: Have the code sites for county government been repealed and reinstated at another spot?

Answer #12: Individual laws may have been moved, and commonly do get moved. But the general statutes regarding counties is still in Title 36.

Question #13: What happens when the Perpetuation Fund is depleted and the council has to fund the recorders office – but there is no money to do so?

Answer #13: Good question. The general fund would have to some how.

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QUESTIONS AND ANSWERS FROM COUNTY RECORDER'S ANNUAL CONFERENCE - (Continued)

- Question #14:** Every year we are written in our audit report on the praecipe book. Do we have to keep using this book?
- Answer #14:** Recorders are not required to keep a praecipe book. If the field examiners write this up, have them contact us before they finish the audit.
- Question #15:** Our county workers who preserve our records (recorder's office) have not had a raise in 4 years. Can Recorders give raises out of Perpetuation Fund using a contractual service?
- Answer #15:** Yes, you could pay the full salary including the raise from the perpetuation fund as long as their duties are preserving record. You could also have their base salary paid from the general fund and the raise from the perpetuation fund. Any increase in salary, the county council will have to amend the salary ordinance.
- Question #16:** If an I.O.U. is discovered in a cash drawer, is this considered fraud?
- Answer #16:** Possibly but probably not. However, IOU's should never be allowed in the cash drawer.
- Question #17:** The IC says that the Recorders are not personally responsible for NSF checks – how do we clear them when we are unable to collect?
- Answer #17:** We will write them off during the audit and have you adjust your records.
- Question #18:** If equipment is being purchased out of the perpetuation fund – do you have to bid it out?
- Answer #18:** You would if the item being purchased is greater than \$75,000.
- Question #19:** This being a state called meeting...should we take the expense claims out of travel budget or is this paid by county general?
- Answer #19:** By law, this meeting is to be paid from unappropriated general fund monies. However, if your county budgets all meetings, for financial monitoring, then we will not have an audit problem with our meeting being paid from budgeted funds.
- Question #20:** Who sets the wages of part-time employees that would (or can) be paid out of the perpetuation fund?
- Answer #20:** The county council if they are an employee, you if the position is contractual.
- Question #21:** Regarding IC 36-2-7-10(b)8 – fee authorized for transmitting a copy of document by fax machine. Does this replace the copy fee? Or is this copy fee and fax fee? What about if someone wants to pay to send a fax? Where does that money end up?
- Answer #21:** Sending a document by FAX, then you would charge the fax fee. There is no fee to receive a fax. However, if they are asking you to record that fax, then you would charge your regular recording fees. Fax transmission fee goes to the perpetuation fund.

**COUNTY BULLETIN
and Uniform Compliance Guidelines**

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QUESTIONS AND ANSWERS FROM COUNTY RECORDER'S ANNUAL CONFERENCE - (Continued)

Question #22: How long do we keep bonds that have been posted? (We have some from 20 years ago.)

Answer #22: In accordance with the retention schedule or until you receive permission to destroy on form PR-1.

County Election Board Worksheet* -- Based on County Form 151; Revised 03-03, Indiana Election Division
Apportionment of Municipal Election Costs
Year 20__ (IC 3-5-3-10)

1. DIRECT EXPENSE CHARGEABLE TO CITY OR TOWN OF _____:

Precinct Board:

Per Diem- Inspectors

- Judges

- Poll Clerk and Assistant Clerks

- Sheriffs

Meals

Rental of Polling Places

Other Precinct Board Expenses

Ballots (Sample, Official, and Absentee)

Precinct Box Supplies

Advertising

Breakage and Loss Of Equipment (not reimbursed)

Postage- Absent Voters' Ballots

Other _____

\$	_____	1
	_____	2
	_____	3
	_____	4
	_____	5
	_____	6
	_____	7
	_____	8
	_____	9
	_____	10
	_____	11
	_____	12
	_____	13
	_____	14
Subsection 1 Total		

2. OTHER EXPENSES ALLOCATED TO CITIES AND TOWNS IN PROPORTION TO TOTAL VOTES CAST
AT NOVEMBER 20__ MUNICIPAL ELECTION:

(A) Items Chargeable Only to Cities and Towns Not Identifiable to individual units:

Compensation -- Board of Election Commissioners and Assistants

- County Election Board

- County Election Board Assistants

**Hauling and Handling Equipment

**Mechanics for voting systems

**Clerks -- Preparing voter lists

**Supplies, voter lists (paper, photocopies, etc.)

**Rental of extra office equipment

**Ballot boxes

**Other _____

_____	15
_____	16
_____	17
_____	18
_____	19
_____	20
_____	21
_____	22
_____	23
_____	24
_____	25
Subsection (A) Total	

(B) All other election costs -- Chargeable 25% to County and 75% to cities and towns:

Clerical Personnel

Supplies -- i.e., Voter registration applications and transfers

Equipment repair including repairs to ballot boxes

Other _____

_____	26
_____	27
_____	28
_____	29
_____	30
Subsection (B) subtotal	

Deduct County Share ($1/4 \times$ Line 30) From subsection 2 (B) subtotal

Remainder- Subsection 2 (B) total (Subtract line 31 from line 30)

Total amount to be apportioned -- subsection 2(A) plus subsection 2(B) add lines 24 + 32

Total Votes cast in all cities and towns in this year's municipal election

Total Votes cast in this city or town in this year's municipal election

Ratio to be apportioned (Unit/ Total) for City or Town

Amount Apportioned to Unit (Line 33 x 36)

AMOUNT DUE FROM APPLICABLE CITY OR TOWN (Add lines 14 + 37)

_____	31	
_____	32	
_____	33	
_____	34	
_____	35	
_____	36	
_____	37	
\$	_____	38

NOTES: * Registration expenses incurred by a county voter registration office for:

(1) The salaries of members of a board of registration appointed under IC 3-7-12; and

(2) The salaries of assistants employed under IC 3-7-12-19;

may not be charged to a municipality.

** Items should be included in Section 1 when cost per city or town is known.

- [illegible]